IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 30TH MAY 2007 / 9TH JYAISHTA 1929

WP(C).No. 14710 of 2007(A)

PETITIONER:

BRILLIANT AGENCIES,
57/718-A, MONASTRY ROAD, KARIKKAMURI,ERNAKULAM,
KOCHI-11, REPRESENTED BY ITS MANAGING PARTNER,
SHAJI M.MANJOORAN.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENTS:

---

1. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-I, COMMERCIAL TAXES, ERNAKULAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 30/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C)No. 14710/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE FINAL ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2002-03 DATED 16/10/2007 UNDER KGST ACT.

P2 : COPY OF THE FINAL ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2002-03 DATED 16/10/2007 UNDER CST ACT.

P3 : COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT DATED 10/04/2007 AGAINST EXT.P1 ORDER.

P4 : COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT DATED 10/04/2007 AGAINST EXT.P2 ORDER.

P5 : COPY OF THE INTERLOCUTORY APPLICATION FILED BEFORE THE 2ND RESPONDENT DATED 10/04/2007 ALONG WITH EXT.P3.

P6 : COPY OF THE INTERLOCUTORY APPLICATION FILED BEFORE THE 2ND RESPONDENT DATED 10/04/2007 ALONG WITH EXT.P4.

P7 : COPY OF THE R.R.NOTICE ISSUED BY THE 3RD RESPONDENT DATED 27/04/2007 FOR BALANCE AS PER EXT.P1 ORDER.

P8 : COPY OF THE R.R.NOTICE ISSUED BY THE 3RD RESPONDENT DATED 27/04/2007 FOR BALANCE AS PER EXT.P2 ORDER.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 14710 of 2007

Dated, this the 30th day of May, 2007

J U D G M E N T

Since petitioner has filed appeals against KGST and CST assessments for the year 2002-03, there will be stay against recovery of arrears till disposal of the appeals on petitioner remitting 1/3rd of the demand within one month from now. The appellate authority will take up the appeals and dispose of the same within three months from the date of making payment as above. If petitioner does not make payment as above, recovery proceedings can continue for recovering entire arrears.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg